ALI

Atan Land Investments

EST. AGRICULTURAL PLATFORM

INVESTOR DOCUMENTATION

Business Plan

Strategic Investment Opportunity — Agriculture, Land & Real Estate, Atan, Epe

$3M	$1-5M	$25K	500
TARGET RAISE	RAISE RANGE	MIN. SUBSCRIPTION	ACRES, ATAN

SECTION 1

Executive Summary

Atan Land Investments is opening discussions with qualified investors, private investment groups, family offices, diaspora investors and strategic capital partners interested in a long-term land, agriculture and real estate development opportunity in Atan, Epe, Lagos State, Nigeria.

The company is developing an integrated investment strategy around a strategically positioned landholding of approximately 500 acres, subject to final legal, cadastral and valuation verification.

The strategy combines:

- Commercial agriculture;
- Land banking and asset appreciation;
- Infrastructure and site development;
- Agro-industrial opportunities;
- Residential and mixed-use real estate;
- Tourism and recreational development; and
- Long-term urban expansion.

The proposed investment is structured through a dedicated Special Purpose Vehicle (SPV), allowing participating investors to hold their interests through a defined investment structure with agreed governance, reporting and economic rights.

> Secure the land, activate productive agricultural use, improve infrastructure, master-plan development, unlock higher-value uses, and realise long-term asset value.

The objective is to create a productive and progressively more valuable asset platform, rather than simply holding undeveloped land or pursuing short-term land speculation.

SECTION 2

The Investment Thesis

Lagos continues to expand eastward, with the Lekki-Epe axis increasingly influenced by major infrastructure, industrial, logistics, residential and commercial developments. Epe is consequently evolving from a peripheral agricultural market into a broader economic and development corridor.

Recent market evidence indicates substantial land-price movement across parts of the Lekki-Epe corridor, although values vary materially according to exact location, accessibility, title, infrastructure and development status. This creates an investment proposition based not on a single source of return, but on multiple potential value-creation pathways.

The Atan strategy is built around five potential value drivers:

Strategic Land Position

Control of a sizeable land position in an emerging Lagos growth corridor can provide a long-term foundation for future development.

Productive Agricultural Use

Rather than leaving the land idle during the development cycle, portions of the project may be utilised for agriculture and related commercial activities.

Infrastructure-Led Appreciation

Road access, utilities, drainage, site preparation and other infrastructure can progressively improve the usability and marketability of the underlying asset.

Development Optionality

As market conditions develop, suitable portions of the land may transition into higher-value residential, commercial, hospitality, tourism or mixed-use development.

Multiple Potential Exit Routes

Depending on market conditions and project execution, value may ultimately be realised through asset sales, development partnerships, phased disposals, operating income, refinancing, strategic investment or other approved exit mechanisms.

SECTION 3

Why Atan, Epe?

The investment case is linked to the broader transformation of the eastern Lagos development corridor. Epe benefits from its relationship with the wider Lekki-Epe economic zone and surrounding industrial, infrastructure and residential developments.

The market is already demonstrating significant differentiation between locations. Current 2026 listings show that land values in Epe can range from relatively affordable emerging areas to substantially higher values in better-connected or strategically positioned locations.

> The opportunity is not simply "buy land in Epe." It is to secure, verify, improve and strategically develop the right land in the right location with the right execution plan.

SECTION 4

The Project

Atan Integrated Agricultural & Real Estate Development

Location: Atan, Epe, Lagos State. Strategic land position: approximately 500 acres, subject to final legal, cadastral and title verification.

The project is intended to evolve through a controlled, phased development strategy rather than attempting to develop the entire landholding simultaneously.

Phase 1 - Land Security & Due Diligence

- Confirm title and ownership structure
- Complete professional survey and cadastral verification
- Establish development boundaries
- Undertake environmental and physical assessments
- Confirm applicable government planning and acquisition status
- Establish the SPV and investment governance framework

Phase 2 - Agricultural Activation

- Develop selected agricultural zones
- Introduce suitable commercial crops
- Explore irrigation and water-management systems
- Develop agro-processing opportunities where commercially justified
- Establish agricultural operating income
- Create employment and local economic participation

Phase 3 - Infrastructure & Site Development

- Internal access roads
- Drainage and water management
- Power and utility planning
- Security infrastructure
- Site preparation
- Strategic subdivision and development planning

Phase 4 - Real Estate & Mixed-Use Development

Subject to market demand, planning approvals and feasibility, selected portions may be developed for:

- Residential communities

- Commercial property
- Agro-industrial facilities
- Logistics and warehousing
- Hospitality
- Tourism and recreation
- Institutional uses
- Mixed-use development

The development programme will be phased according to market absorption, infrastructure requirements and available capital, rather than relying on a single large construction commitment.

SECTION 5

The Strategy

01 - Secure

Verify and consolidate the strategic land position through professional legal, cadastral and technical due diligence.

02 - Produce

Activate selected portions for commercially viable agricultural production.

03 - Improve

Invest progressively in access, drainage, utilities, security and other enabling infrastructure.

04 - Develop

Master-plan appropriate zones for residential, commercial, agro-industrial, hospitality, tourism and mixed-use development.

05 - Realise

Create potential value through operating income, asset appreciation, phased development, strategic transactions, refinancing or asset sales.

SECTION 6

The Capital Raise

Atan Land Investments is seeking approximately **US$3,000,000** through a dedicated investment SPV.

Depending on investor demand, transaction requirements and the final investment programme, the fundraising may be completed within a range of **US$1,000,000 - US$5,000,000**.

The minimum proposed investor subscription is **US$25,000**, subject to investor eligibility and final legal documentation.

At the CBN-referenced official exchange-rate level reported for 21 August 2026 of approximately N1,346.49/US$, the US$3 million target is approximately N4.04 billion. Exchange rates fluctuate, so the investment should ultimately be documented in the agreed investment currency rather than relying on a fixed naira conversion.

SECTION 7

Indicative Use of Capital

The US$3 million target is proposed to be deployed progressively rather than spent immediately.

Capital Allocation	Indicative Share	US$ at $3m Target
Land acquisition / land-position consolidation	35%	$1,050,000
Infrastructure and site development	25%	$750,000
Agricultural development and productive assets	15%	$450,000
Planning, professional fees, approvals & transaction costs	7.5%	$225,000
Development reserve / working capital	10%	$300,000
Contingency	7.5%	$225,000
Total	100%	$3,000,000

These percentages are indicative planning allocations, not final contractual commitments. The final budget will be determined after title verification, valuation, survey, technical feasibility, development planning and investment due diligence.

SECTION 8

How Value Is Expected to Be Created

The project is designed around asset-backed value creation rather than speculative financial engineering.

Land

Strategically secured land provides the underlying asset base.

Agriculture

Productive use can generate operating income while portions of the land remain in agricultural use.

Infrastructure

Improved access, drainage, utilities and site preparation can increase the usability and development potential of the asset.

Planning

Professional master planning can convert an undifferentiated landholding into clearly defined development zones.

Development

Selected areas can potentially move from agricultural/land-bank use into higher-value residential, commercial, industrial, hospitality or mixed-use development.

Market Timing

Development can be accelerated, paused or phased according to demand, pricing, infrastructure availability and capital conditions.

SECTION 9

Investment Structure

The proposed transaction will be implemented through a dedicated Special Purpose Vehicle (SPV). The SPV is intended to:

- Aggregate qualifying investor capital;
- Hold the relevant investment interest;
- Centralise investor administration;
- Establish a defined ownership framework;
- Maintain appropriate records;
- Facilitate reporting and governance; and
- Provide a structured mechanism for distributions and eventual exit.

Investors will not simply be contributing to an informal land-pooling arrangement. The objective is to establish a professionally documented investment structure with defined rights, responsibilities, reporting procedures and investment governance.

The precise legal form of the SPV, securities/instrument issued, investor rights, voting arrangements, fees, distributions and exit provisions will be determined by qualified Nigerian legal and financial advisers following due diligence.

SECTION 10

Proposed Investment Terms

Item	Proposed Terms
Project	Atan Integrated Agriculture & Real Estate Development
Location	Atan, Epe, Lagos State, Nigeria
Indicative land position	Approximately 500 acres, subject to verification
Target capital raise	US$3,000,000
Fundraising range	US$1,000,000-US$5,000,000
Minimum subscription	US$25,000
Investment vehicle	Dedicated SPV
Investor participation	Pro rata economic interest, subject to final structure
Instrument	Equity / preferred equity / other approved instrument - to be confirmed
Holding period	Long-term; expected to be phased according to development strategy
Target return	To be determined following valuation, feasibility and financial modelling
Distribution policy	To be established in final investment documents
Exit	Asset sale, development realisation, strategic transaction, refinancing, buyback or other approved mechanism
Closing	Subject to due diligence, documentation and required approvals

SECTION 11

Investor Return Framework

A credible investment proposition should distinguish between potential return and guaranteed return. Atan Land Investments will therefore not present an artificial guaranteed IRR, fixed yield or predetermined land appreciation figure before the underlying asset, development costs, valuation, funding structure and exit assumptions have been independently validated.

Potential investor returns may arise from a combination of:

Capital Appreciation

Increase in the value of the SPV's underlying land and development interests.

Operating Income

Potential income from agricultural and other approved commercial activities.

Development Profit

Potential value creation from converting selected land parcels into higher-value development opportunities.

Distributions

Potential distributions from operating cash flow, asset realisations or other approved transactions.

Exit Value

Potential proceeds from the sale, refinancing or strategic disposal of the SPV's investment interests.

Actual returns will depend on acquisition cost, development costs, market conditions, timing, financing, taxation, transaction costs and execution. No return is guaranteed.

The final investment memorandum is expected to include independent or professionally supported land valuation, development feasibility, a detailed financial model, development cash-flow projections, base/upside/downside scenarios, sensitivity analysis, expected investor distributions, potential IRR and MOIC scenarios, exit assumptions, project-level risk analysis, and SPV-level investor economics.

SECTION 12

Investor Protection & Governance

The investment is intended to be governed by formal legal and financial documentation. Subject to the final structure, investors may receive:

- Periodic financial reporting;
- Project progress reports;
- Material-event notifications;
- Annual accounts or financial statements;
- Capital deployment reports;
- Information concerning material transactions;
- Distribution statements;
- Relevant governance information; and
- Appropriate access to due-diligence information.

Investor funds should be deployed against approved project budgets and documented transaction purposes. Where appropriate, the project may appoint independent professional advisers covering legal, accounting, valuation, surveying, planning, engineering, taxation, administration and other specialist functions.

SECTION 13

Due Diligence

Before any investor subscription is accepted, the investment programme should be supported by appropriate due diligence, including:

Legal

- Title verification
- Root-of-title review
- Encumbrance search
- Acquisition-status verification
- Ownership verification
- Litigation search
- Contractual review

Technical

- Professional survey
- Site inspection
- Topographical assessment
- Flood/drainage assessment
- Soil and agricultural assessment
- Infrastructure assessment
- Development constraints

Commercial

- Market assessment
- Comparable land analysis
- Development demand assessment
- Agricultural feasibility
- Sales and absorption assumptions
- Exit-market analysis

Financial

- Independent or professionally supported valuation
- Sources and uses
- Development budget

- Operating assumptions
- Cash-flow model
- Sensitivity analysis
- Downside scenario
- Investor return analysis

SECTION 14

Key Risks

This is a long-term private investment and is not risk-free. Investors should consider:

- Land-title and documentation risk;
- Planning and regulatory risk;
- Development approval risk;
- Infrastructure and construction-cost risk;
- Agricultural production risk;
- Flooding and environmental risk;
- Market absorption risk;
- Liquidity risk;
- Currency risk;
- Inflation risk;
- Interest-rate and financing risk;
- Execution and management risk;
- Counterparty risk;
- Tax risk;
- Potential dilution;
- Delays in development;
- Changes in government policy; and
- Potential loss of invested capital.

Investors should be able to withstand a substantial or total loss of invested capital.

SECTION 15

Who This Opportunity Is Designed For

The opportunity is intended primarily for investors who understand private-market and real-estate investment risk, including:

- Private investors;
- Entrepreneurs and business owners;

- Family offices;
- Diaspora investors;
- Real estate investors;
- Agricultural investors;
- Strategic investors;
- Private investment groups; and
- Other eligible professional or sophisticated investors.

Investor participation will be subject to applicable eligibility, KYC/AML, securities, tax and other legal requirements.

SECTION 16

A Long-Term Development Vision

The objective is not merely to acquire land. The objective is to create a productive, investable and progressively more valuable land platform capable of supporting multiple economic activities over time.

> Agriculture -> Infrastructure -> Processing -> Land Value -> Real Estate -> Commercial Activity -> Long-Term Asset Value

These are intended to work together rather than being treated as isolated businesses. This integrated approach is designed to create flexibility:

- If agricultural returns are stronger, agricultural operations can expand.
- If residential demand accelerates, selected development zones can be brought forward.
- If infrastructure changes the value proposition, the master plan can adapt.
- If strategic investors emerge, development partnerships can be considered.

This optionality is one of the central features of the investment strategy.

SECTION 17

Investment Process

1. **Initial Investor Enquiry** - Prospective investors contact Atan Land Investments.
2. **Investor Qualification** - Basic investor information, jurisdiction, investment capacity and eligibility are assessed.
3. **Information Pack** - Qualified investors receive the appropriate investment information and due-diligence materials.
4. **Due Diligence** - Investors and their advisers review the project, legal structure, financial model, land documentation and risk factors.

5. **Subscription** - Approved investors execute the applicable subscription and investment documents.
6. **SPV Capitalisation** - Capital is received into the designated investment structure in accordance with the transaction documents.
7. **Deployment** - Capital is deployed progressively against the approved investment and development programme.
8. **Reporting & Governance** - Investors receive agreed reporting and material project updates.
9. **Value Realisation** - Value may ultimately be realised through operating income, development, asset sales, refinancing, strategic transactions or other approved exits.

SECTION 18

An Invitation to Qualified Investors

Atan Land Investments is seeking a select group of investors who understand the long-term nature of land, agriculture and real-estate development, and who are interested in participating in the transformation of a strategically positioned asset base in Epe, Lagos State.

The opportunity is intended for investors who value asset-backed investment, long-term value creation, agricultural productivity, real-estate development, infrastructure-led growth, professional governance, and transparent reporting.

If the investment thesis aligns with your mandate, we invite you to request the detailed investment information pack.

SECTION 19

Contact

Atan Land Investments

Website: www.atanlandinvestments.com

Investment Enquiries: invest@atanlandinvestments.com

Alternative Contact: toyosiakinlade124@gmail.com

Project Location: Atan, Epe, Lagos State, Nigeria

SECTION 20

Important Investment Disclaimer

This communication is provided for information and preliminary investment-discussion purposes only. It does not constitute a prospectus, public offer, investment recommendation, financial advice, guarantee of performance or an offer to sell securities.

The proposed investment structure, SPV, securities or investment interests will be subject to legal, tax, financial, regulatory, title, technical and commercial due diligence and to definitive transaction documentation.

No investor should subscribe solely on the basis of this communication.

All projected financial outcomes, development values, potential returns, appreciation assumptions and exit scenarios are estimates and are subject to market conditions, execution risk, development costs, financing conditions, regulatory requirements and other factors. No return or recovery of capital is guaranteed.

Prospective investors should obtain independent legal, tax, accounting and financial advice and conduct their own due diligence before making any investment decision.

Where applicable, the offering and investor solicitation will be conducted only in accordance with Nigerian law and the laws applicable to the relevant investor's jurisdiction. The final structure will be reviewed by appropriately qualified Nigerian legal and financial advisers before capital is accepted.